

26-26-404. Computation and certification form.

Base Year Millage Rollback Computation and Certification Form

COUNTY: _____

TAXING UNIT: _____

DATE: _____

1. Compute the following to discover total of reassessed property:

a. Total base year assessments _____

b. Less newly discovered, new
construction properties _____

c. Equals total reassessed properties _____

2. Compute the following to find the zero-increase millage adjustment:

a. Base-year taxes certified
for collection _____

b. Divided by reassessed properties _____

c. Equals zero-increase millage _____

If 1st year of 1185, go to Step 3a; If 2nd or 3rd year of 1185, go to Step 5a.

3. Compute the following to find the percentage of newly discovered property:

a. Newly discovered, new
construction properties _____

b. Divided by total assessed properties _____

c. Equals percent newly discovered _____

4. Millage adjustment option:

a. Maximum increase option _____ 10%

b. Minus newly discovered
property percentage _____

c. Allowable optional millage increase _____

5. To compute millage adjustment option if applicable:

a. Rolled back zero-base millage _____

b. Times allowed optional millage
increase percent _____

b. If 1st year of 1185 use 4c;

If 2nd or 3rd year of 1185

**use the unused portion of the previous years 10%
option (if any).**

c. Equals indicated overall
millage of _____

6. Each tax source or levy shall be adjusted by applying the following computed multipliers and adjusting to the next highest one-tenth (1/10) mill:

a. Overall millage from 5.c. above _____

b. Divided by previous millage
prior to base year _____

c. Equals multiplier _____

7. Compute each tax source or levied millage in the following table:

Tax Source	Previous Millage	x	Multiplier	=	Adjusted Millage/	Rounded Millage
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____

Total of Millages = _____

Minimum Millage Required by Amendment 74 = _____

Minimum Millage to be Levied (Greater of above) = _____

8. Proration of minimum millage by tax source if applicable:

a. Millage to be levied

b. Divided by total previous millage

c. Equals multiplier

d. Compute each tax source or levied millage in the following table:

Tax Source	Previous Millage	x	Multiplier	=	Adjusted Millage/	Rounded Millage
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
						Total Millage

9. TOTAL MILLAGE TO BE LEVIED

CERTIFICATION: Signatures

